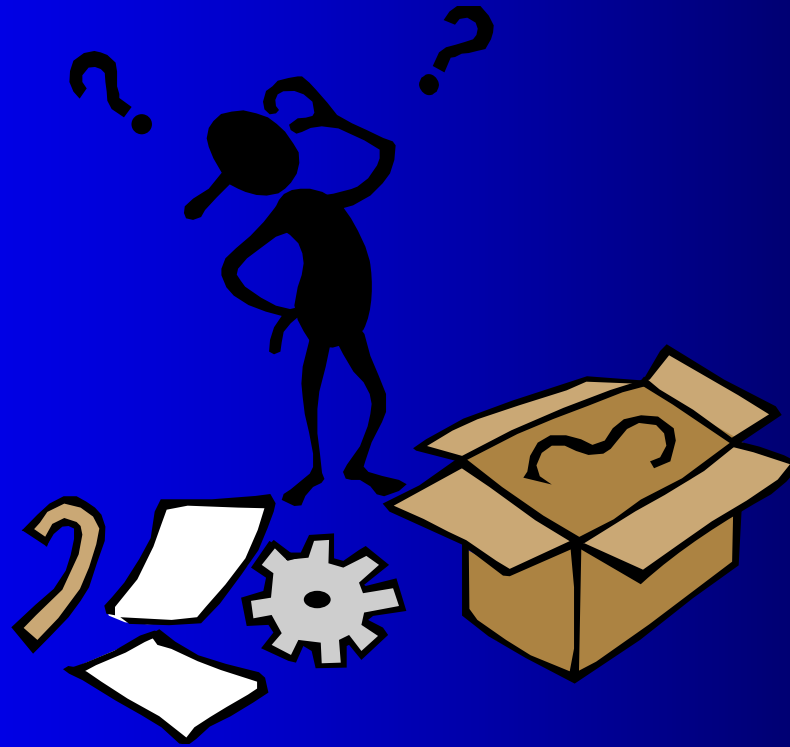


Ever see
the tip
of an
iceberg?

And yes, by the time you
leave today, you may feel
like this.....



Today's Presentation

Basic overview of
some of the
things we do

Idaho State Department Of Education

Idaho Superintendent of Public Instruction
Marilyn Howard, Ed.D

Jana Jones, Chief Deputy Superintendent

Tim Hill, Deputy Superintendent

Bureaus

- Educational Improvement
- Special Population Services
- Certification, Professional Standards and Adult Services
- Technology Services
- School Support Services

School Support Services

Public School Finance– “that’s us folks”

Child Nutrition

Transportation

- Pupil Transportation
- Drivers Training

Public School Finance

Reports to Tim Hill (Deputy Superintendent)

- Specialists

- Greg Berg
- Myrna Holgate
- Julie Oberle

- Support Staff

- Larae Ashby
- Carol Piranfar
- Brenda Goertzen

Public School Finance

- ✓ School Calendars
- ✓ Budgets
- ✓ IFARMS
- ✓ Attendance and Enrollment
- ✓ IBEDS
- ✓ Statistics – fiscal & non-fiscal
- ✓ All payments of the State Public School Appropriation to the Districts/Charters

Publications – Idaho Public Schools

- Financial Summaries
- Profiles
- Tax Levy Booklet
- Idaho Education Directory
- Annual Statistical Report
- *Data Acquisition Calendar*

Publications – Idaho Public Schools

- Financial

- P

-

-

- An

- Data Acquisition

Data Acquisition Calendar

Statistics

- Fall Enrollment
- Dropouts
- Graduates
- Completion Rates
- And more.....



<http://www.sde.idaho.gov/dept>
<http://www.sde.idaho.gov/finance>



Features

What's New

[Summer Alternative Attendance and Enrollment Forms for Summer of 2005](#)

[2004-2005 Annual Report Forms are now available](#)

[STARS Single Audit Report 2003-2004](#)

This Report is prepared and published by the Office of the Governor's Division of Financial Management - Clicking here will link you to their website.

[Early Retirement Incentive Program \(I.C. 33-1004G\)](#)

- [Application Form for April 1, 2005 \(PDF\)](#)

[Annual Statistical Reports \(Staffing\)](#)

[Fall Enrollment](#)

[Financial Summaries for Idaho School Districts](#)

[High School Graduates](#)

[Idaho School District Profiles](#)

[Lottery Revenues 1990-2004 \(PDF\)](#)

[Property Tax Replacement 1995-2003 \(PDF\)](#)

[Dropouts](#)

[Student Ethnicity](#)

[Tax Levies for School Purposes](#)

[State Technology Revenues 1995-2002 \(PDF\)](#)

[with application](#)
[\(PPT\) \(PDF\) \(PPS-Slide Show\)](#)

[Program - What is it? \(PPT\) \(PDF\) \(PPS-Slide Show\)](#)

[ad Site](#)

are an educational directory annually, listing all of the state, with their address. It is available only as a free al Directory Download Site.

tion for mailing lists. All files are in the Excel format.

se review the download [help page](#).
the PDF [help page](#).

[on](#) | [Employee Resources](#) | [State of Idaho](#) | [Privacy Statement](#)

Forms

Manuals

Training

Publications

IDAHO DEPARTMENT OF EDUCATION

Public School Finance

Contacts:

✠ Tim Hill, Deputy Superintendent	332-6840	TDHill@sde.idaho.gov
✠ Myrna Holgate, Specialist	332-6845	MLHolgat@sde.idaho.gov
✠ Julie Oberle, Specialist	332-6842	JAOberle@sde.idaho.gov
✠ Greg Berg, Specialist	332-6842	GDBerg@sde.idaho.gov
✠ FAX	334-3484	

Web Site:

✠ Dept of Education, School Finance	www.sde.idaho.gov/finance
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IFARMS

- ✦ Idaho Financial Accounting Reporting Management System (IFARMS)
- ✦ Annual Financial Report due to School Finance by September 30th for the prior school year
- ✦ Summary of revenue and expenditure activity by fund
- ✦ IFARMS Manual available online (under Manuals)
- ✦ Forms, Memos, Balance Sheet, Revenue & Expenditure Codes are available online (under Forms)
- ✦ Audit report due October 15th (I.C. 33-701)

IFARMS...continued

Financial data from the districts and charters:

- ✠ Generates the Financial Summaries
- ✠ Included in the School Profiles
- ✠ Used to complete Federal surveys
- ✠ Basis for determining in-state and out-of-state tuition rates
- ✠ Used by SDE's Special Education and Child Nutrition units
- ✠ Basis for calculating Indirect Cost Rates

CALENDARS

- ✧ Required by Idaho Code 33-512
- ✧ Due to School Finance by May 15th
- ✧ Calendar Manual and forms available on our website at www.sde.idaho.gov/finance under Calendars
- ✧ Include a copy of the school calendar given to patrons

Minimum Instructional Hours as required by Idaho Code 33-512

- ✧ Grades 9-12 - 990 instructional hours
- ✧ Grades 4-8 - 900 instructional hours
- ✧ Grades 1-3 - 810 instructional hours
- ✧ Kindergarten - 450 instructional hours

Instructional Hours may be reduced ...

- ✧ Up to 22 hours for actual qualified staff development activities (11 hours for kindergarten)
- ✧ Up to a total of 11 hours for emergency school closures due to adverse weather conditions or facility failures
- ✧ Up to 11 hours for grade 12 students ONLY

When Planning a Shortened Session...

- ✠ For Calendar purposes, ANY day shorter than your regular day of instruction is considered a shortened session and should be marked on your calendar as such with a circle
- ✠ All shortened days should be listed in the grid at the bottom of the calendar
- ✠ Any day with less than 2.5 hours of instruction will still have the instructional time counted towards the minimum hours required, but no attendance may be reported for that day

Common Misconceptions/Questions

Schools must be in session a minimum of 180 days

✠ No. Idaho Code 33-512 requires districts and charters to provide students with a specific number of instructional hours, not a specific number of days

Can I put grades 1-12 on the same calendar?

✠ Yes, but only if the instructional hours for each grade are exactly the same

In Conclusion...

✦ Please call or email with any questions

Attendance and Enrollment



Idaho State Department of Education

Average Daily Attendance (ADA)

“Average Daily Attendance means the aggregate number of days enrolled students are **present**, divided by the number of days of school...” I.C. 33-1001

Note: No student shall generate more than one (1.0) ADA.

A Full Day/Session of Attendance

- For Kindergarten
 - Two and One-half (2.5) or more hours of instruction (excluding lunch periods, breaks, passing time, recess, etc.,) is a full session of attendance
- For Grades 1-12
 - Four (4) or more hours of instruction (excluding lunch periods, breaks, passing time, recess, etc.,) is a full day of attendance.
 - A school day may be counted as a “day in session” when the school is open and students are under the guidance and direction of teachers in the teaching process.

(IDAPA 08.02.01)

A Half Day/Session of Attendance

- For Kindergarten
 - There is **no** half session. Any session that is **less than** two and one-half (2.5) hours is recorded as a vacation session.
- For Grades 1-12
 - Two and one-half (2.5) hours, but less than four (4) hours of instruction is recorded as a half day (.5).
 - Less than two and one-half (2.5) hours is recorded as a vacation day.

Aggregate Attendance

- Aggregate attendance is the cumulative total of students physically present that week. Report aggregate attendance to one decimal place, rounding to the nearest .5. All attendance numbers must end in .0 or .5.



Grade Groups

- Kindergarten
- Elementary (grades 1-3)
- Elementary (grades 4-6)
- Secondary (grades 7-12)
- Alternative Secondary School (grades 7-12)

(I.C. 33-1002)

Reporting Periods (I.C. 33-1009)

- First Reporting Period
Ends the first Friday in November
- Second Reporting Period
Ends the first Friday in March
- Third Reporting Period
Ends the last day of school

All reports are due at SDE one week after the end of the reporting period.

Charter School Students Attending Classes at another Public School

- Most districts will charge a charter school a per class fee for charter school students to attend classes at a district school.
- Time spent in classes in a district school, where a fee has been paid, counts toward instructional hours.

Help and Information

- All Attendance and Enrollment forms will be available for download on September 1st at:
http://www.sde.idaho.gov/finance/Attn_Enroll/default.htm
- Attendance and Enrollment Manual is available at:
<http://www.sde.idaho.gov/finance/manuals.asp>
- Telephone number 332-6842 Fax 334-3484
- Email: gdberg@sde.idaho.gov

Mail: State Department of Education

Public School Finance

P.O. Box 83720

Boise. Id 83720-0027



Unit Calculation 101

The First Step to Calculating
Funding

Attendance Reports

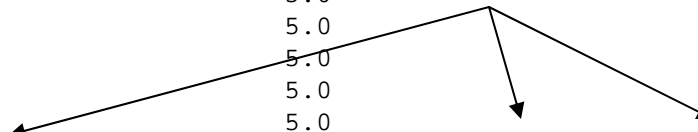
Idaho State Department of Education
Attendance/Enrollment System
Attendance Information - School Year 2003/2004

01/27/2004
8:10 a.m.

SCHOOL DISTRICT
602 ELEMENTARY SCHOOL
Elementary 4-6

Week Number	Monday Date	Days In Session	Emerg. Closure Days	Vacation Days	Aggregate Attendance	A.D.A.	Adjusted Aggregate Attendance
01	06/30/2003			5.0			
02	07/07/2003			5.0			
03	07/14/2003			5.0			
04	07/21/2003			5.0			
05	07/28/2003			5.0			
06	08/04/2003			5.0			
07	08/11/2003			5.0			
08	08/18/2003			5.0			
09	08/25/2003			5.0			
10	09/01/2003	4.0		1.0	228.0	57.00	228.00
11	09/08/2003	5.0			287.0	57.40	287.00
12	09/15/2003	5.0			285.0	57.00	285.00
13	09/22/2003	5.0			279.0	55.80	279.00
14	09/29/2003	3.0		2.0	180.0	60.00	180.00
15	10/06/2003	5.0			300.0	60.00	300.00
16	10/13/2003	5.0			300.0	60.00	300.00
17	10/20/2003	5.0			292.0	58.40	292.00
18	10/27/2003	5.0			274.0	54.80	274.00
19	11/03/2003	5.0			288.0	57.60	288.00
TOTALS ---->		47.0			2,713.0	57.72	2,713.00

Aggregate Attendance divided by
Days in Session equals A.D.A



Alternative Secondary ADA

Page 1

Idaho State Department of Education
Attendance/Enrollment System

Alternative Regular Attendance - School Year 2003/2004

01/23/2004
2:03 p.m.

SCHOOL DISTRICT

491 ALTERNATIVE SECONDARY SCHOOL

Week Number	Monday Date	Days In Session	Vacation Days	Aggregate Attd Hrs	A.D.A.	Aggregate A.D.A.
01	06/30/2003					
02	07/07/2003					
03	07/14/2003					
04	07/21/2003					
05	07/28/2003					
06	08/04/2003					
07	08/11/2003					
08	08/18/2003					
09	08/25/2003	4.0		300.0	12.00	48.00
10	09/01/2003	3.0	1.0	225.0	12.00	36.00
11	09/08/2003	4.0		300.0	12.00	48.00
12	09/15/2003	4.0		300.0	12.00	48.00
13	09/22/2003	4.0		300.0	12.00	48.00
14	09/29/2003	4.0		300.0	12.00	48.00
15	10/06/2003	4.0		300.0	12.00	48.00
16	10/13/2003	4.0		300.0	12.00	48.00
17	10/20/2003	4.0		300.0	12.00	48.00
18	10/27/2003	4.0		300.0	12.00	48.00
19	11/03/2003	4.0		300.0	12.00	48.00
TOTALS ---->		43.0		3,225.0	12.00	516.00

We calculate
Aggregate A.D.A.
based on a 25 hours
a week FTE.

To calculate
ADA, divide the
aggregate ADA
by days in
session.

The ADA used in
unit calculation

PUBLIC SCHOOL SUPPORT UNIT (33-1002) CALCULATION TABLES

COMPUTATION OF KINDERGARTEN SUPPORT UNITS

<u>Average Daily Attendance</u>	<u>Attendance Divisor</u>	<u>Units Allowed</u>
41 or more	40.....	1 or more as computed
31 - 40.99 ADA....	-.....	1
26 - 30.99 ADA....	-.....	.85
21 - 25.99 ADA....	-.....	.75
16 - 20.99 ADA....	-.....	.6
8 - 15.99 ADA....	-.....	.5
1 - 7.99 ADA....	-.....	count as elementary

COMPUTATION OF ELEMENTARY SUPPORT UNITS

<u>Average Daily Attendance</u>	<u>Attendance Divisor</u>	<u>Minimum Units Allowed</u>
300 or more ADA		15
	23... grades 4,5 & 6....	
	20... grades 1,2 & 3....	
160 to 299.99 ADA...	20.....	8.4
110 to 159.99 ADA...	19.....	6.8
71.1 to 109.99 ADA...	16.....	4.7
51.7 to 71.0 ADA...	15.....	4.0
33.6 to 51.6 ADA...	13.....	2.8
16.6 to 33.5 ADA...	12.....	1.4
1.0 to 16.5 ADA...	n/a.....	1.0

COMPUTATION OF SECONDARY SUPPORT UNITS

<u>Average Daily Attendance</u>	<u>Attendance Divisor</u>	<u>Minimum Units Allowed</u>
750 or more	18.5.....	47
400 - 749.99 ADA.....	16.....	28
300 - 399.99 ADA.....	14.5.....	22
200 - 299.99 ADA.....	13.5.....	17
100 - 199.99 ADA.....	12.....	9
99.99 or fewer	Units allowed as follows:	
Grades 7 - 12	8
Grades 9 - 12	6
Grades 7 - 9	1 per 14 ADA
Grades 7 - 8	1 per 16 ADA

COMPUTATION OF EXCEPTIONAL EDUCATION SUPPORT UNITS

<u>Average Daily Attendance</u>	<u>Attendance Divisor</u>	<u>Minimum Units Allowed</u>
14 or more	14.5.....	1 or more as computed
12 - 13.99.....	1
8 - 11.99.....75
4 - 7.99.....5
1 - 3.99.....25

COMPUTATION OF ALTERNATIVE SCHOOL SECONDARY SUPPORT UNITS

<u>Pupils in Attendance</u>	<u>Attendance Divisor</u>	<u>Minimum Units Allowed</u>
12 or more	12.....	1 or more as computed

Public School Support Unit Calculation Table IC 33-1002



Current Year Support Unit Calculation

Page 132

Idaho State Department of Education
Attendance/Enrollment System
Current Year Support Unit Calculation - School Year 2003/2004
Through Reporting Period 1

Divide Adjusted ADA
by Unit Divisor I.C.
33-1002

Total of all buildings
excluding separate and
alternative schools.

	Days/Sessions Term Best-28	Aggregate Attendance	A.D.A.	Special Education	Adjusted A.D.A.	Unit Divisor	Support Units
-	47.00	2,713.0	57.72	-7.80	49.92 /	13.0 =	3.84
Secondary Administrative	47.00	6,013.0	127.94	-7.81	120.13 /	12.0 =	10.01
Exceptional Education							
Exceptional Elementary					7.80		
Exceptional Secondary					7.81		
Exceptional Education Total					15.61 /	14.5 =	1.08

Subtract Special Education
from the Exceptional Child
Unit Approval Report

Numbers from
the Exceptional
Child Unit
Approval report.

Separate Attendance Units, Alternative Secondary Schools, District-to-Agency Contracts, Border Contracts

103 ELEMENTARY SCHOOL Kindergarten Separate	47.00	640.0	13.62		13.62 /		0.50 Minimum
103 ELEMENTARY SCHOOL Elementary 1-6 Separate	47.00	1,840.5	39.16		39.16 /	13.0 =	3.01
491 ALTERNATIVE SCHOOL Secondary	43.00	3,225.0	12.00		12.00 /	12.0 =	1.00

Total Support Units 19.44
=====

Total Support Units (Rounded to nearest tenth) 19.4
=====

Exceptional Child Unit Calculation

E L E M E N T A R Y

1. 2003 adjusted fall K-3 enrollment
2. 2003 adjusted fall 4-6 enrollment
(Do not include Border students)
3. minus exceptional tuition equivalent students
4. (line 1 + line 2) minus line 3
5. line 4 x 6.0%
6. line 3 plus line 5 = approved number of ELEM students

$53.08\% \times 7.80 = \text{ELEM 1-3 portion}$

$46.92\% \times 7.80 = \text{ELEM 4-6 portion}$

S E C O N D A R Y

7. 2003 adjusted fall 7-12 enrollment. (Do not include AHS, JDC, or Border students.)
8. minus exceptional tuition equivalent students
9. line 7 minus line 8
10. line 9 x 5.5%
11. line 8 plus line 10 = approved number of SECND Students

Fall
Membership % of Total

69.00 53.08%

61.00 46.92%

130.00

7.80

7.80

=====

4.14

3.66

Take elementary
fall enrollment
minus Tuition
Equivalent
students times
6.0% to find
calculation.

Use percentages
to find split for
grade groupings.

142.00

142.00

7.81

7.81

=====

Take Secondary fall
enrollment minus
Tuition Equivalent
students times 5.5%
to find calculation

Without Exceptional Secondary

Page 133

Idaho State Department of Education
Attendance/Enrollment System
Current Year Support Unit Calculation - School Year 2003/2004
Through Reporting Period 1
Second copy for district w/o Secondary Sped Ed Approvals

SCHOOL DISTRICT

	Days/Sessions Term	Best-28	Aggregate Attendance	A.D.A.	Special Education	Adjusted A.D.A.	Unit Divisor	Support Units
	-----	-----	-----	-----	-----	-----	-----	-----
Elementary 1-6 Administrative	47.00		2,713.0	57.72	-7.80	49.92 /	13.0 =	3.84
Secondary Administrative	47.00		6,013.0	127.94		127.94 /	12.0 =	10.66
Exceptional Education								
Exceptional Elementary						7.80		
Exceptional Education Total						7.80 /	=	0.50 Minimum
Separate Attendance Units, Alternative Secondary Schools, District-to-Agency Contracts, Border Contracts								
103 ELEMENTARY SCHOOL								
Kindergarten Separate	47.00		640.0	13.62		13.62 /		0.50 Minimum
103 ELEMENTARY SCHOOL								
Elementary 1-6 Separate	47.00		1,840.5	39.16		39.16 /	13.0 =	3.01
491 ALTERNATIVE SCHOOL								
Secondary	43.00		3,225.0	12.00		12.00 /	12.0 =	1.00

						Total Support Units		19.51
								=====
						Total Support Units (Rounded to nearest tenth)		19.5
								=====

We use the calculation that gives the greatest benefit to the Charter School.

Best 28 Weeks Unit Calculation

Page 1

SCHOOL DISTRICT

Idaho State Department of Education
Attendance/Enrollment System
Current Year Support Unit Calculation - School Year 2002/2003

End of year, run the calculation for the best 28 weeks of attendance.

	Days/Sessions Term	Best-28	Adjusted Aggregate Attendance	A.D.A.	Special Education	Adjusted A.D.A.	Unit Divisor	Support Units
Elementary 1-6 Administrative	177.00	131.00	7,599.8	58.46	-8.28	50.18 /	13.0 =	3.86
Secondary Administrative	177.00	129.00	16,584.0	128.56	-7.81	120.75 /	12.0 =	10.06
Exceptional Education								
Exceptional Elementary						8.28		
Exceptional Secondary						7.81		
Exceptional Education Total						16.09 /	14.5 =	1.11
Separate Attendance Units, Alternative Secondary Schools, District-to-Agency Contracts, Border Contracts								
103 ELEMENTARY SCHOOL								
Kindergarten Separate	224.00	166.00	1,943.0	11.70		11.70 /		0.50 Minimum
103 ELEMENTARY SCHOOL								
Elementary 1-6 Separate	177.00	130.00	4,732.0	36.40		36.40 /	13.0 =	2.80
491 ALTERNATIVE SCHOOL								
Secondary	177.00	130.00	1,560.0	12.00		12.00 /	12.0 =	1.00

Total Support Units 19.33

Total Support Units (Rounded to nearest tenth) 19.3

Average Daily Attendance (A.D.A.) Term

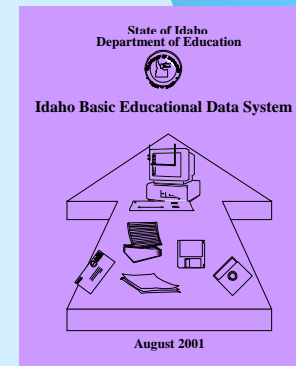
Preschool (Special ed)

Average Daily Attendance (A.D.A.) Best-28 Weeks

Preschool (Special ed)

What is IBEDS?

Idaho Basic Education Data System – I.C. 33-1004D



IBEDS

Idaho Basic Education Data System

Comprehensive database of all district employees for –

State Funding

Statistics

Accreditation

Teachers Certification/Misassignments

Professional Technical, Special Ed., etc.

A “Snap-shot” in time – last Friday in September

Must be submitted to the State no later than **October 15th**

Must use IBEDS program to submit data (including assignment records)

IBEDS Reporting Time Line

- ✓ **Last Friday in September – a “snapshot” in time**
- ✓ **October 15th – District submits initial data to the State Department of Education (SDE)**
- ✓ **November 15th – SDE provides districts with preliminary reports**
- ✓ **December 15th – All corrections submitted to SDE**
- ✓ **December 31st – Last day to submit data for settled contracts**
- ✓ **February 15th – Districts receive Salary Based Apportionment and Benefit Apportionment payment based on your IBEDS data**

SALARY BASED APPORTIONMENT AND BENEFIT APPORTIONMENT

2005-2006

A decorative graphic element consisting of a blue gradient shape that starts as a thin wedge pointing towards the word 'BENEFIT' in the title and expands into a larger, curved shape extending towards the bottom right corner of the slide.

Salary Based Apportionment and Benefit Apportionment Computation For Budget Calculations 2005-2006

District **999 Sample School District**

Statewide Information:

Statewide Administrative Staff Index	1.86643	
Statewide Administrative Staff Index Cap	1.86643	100.00%
Statewide Instructional Staff Index	1.59092	
Statewide Instructional Staff Index Cap	1.59092	100.00%
PERSI, FICA, MEDICAID Rate	0.180400	

District Information:

District Administrative Staff Index	1.95140
District Administrative Staff Index (adjusted for cap)	1.95140
District Instructional Staff Index	1.43123
District Instructional Staff Index (adjusted for cap)	1.43123
District February Support Units:	19.5

	Staff Ratio	Calculated FTE (Units x a) b	< 40 units then + 0.50 c	< 20 units then + 0.50 d	Adjusted Staff Allowance (b + c + d) e	Actual FTE f	Staff Allowance g	Index h	Base i	Average Salary (h x i) j	Certified Preliminary Salary Based Apportionment (g x j) l
	a	b	c	d	e	f	g	h	i	j	l
Administration	0.0750	1.4625	0.50		1.9625	1.7500	1.9625 col (e)	1.95140	\$ 33,760	\$ 65,879	\$ 129,288
Instructional	1.1000	21.4500	0.50	0.50	22.4500	22.0000	22.0000 smaller of (e) or (f)	1.43123	\$ 23,210	\$ 33,219	\$ 730,815
Noncertified	0.3750	7.3125				9.6012			\$ 18,648		
TOTAL:						33.3512					

State Allocation for steps less than \$27,500 (\$27,500 less (Base Salary \$23,210 times the index)) times FTE

	Noncertified Preliminary Salary Based Apportionment (b x i) m	Salary Allocation for Beginning Instructional Staff FTE (Min \$27,500) n	Maximum Allowed Apportionment (l + m + n) o	Actual Total Salary p	Adjustment To Actual Salary q	Adjusted Actual Salary (p + q) r	Salary Based Apportionment Eligible for Benefits (smaller: o or r) s	Benefit Apportionment (s times 18.04%) t	Waivers u	Salary Based Apportionment Plus Waivers Smaller of (o or r) + u v	Maximum Salary Apportionment w	Salary Based Apportionment Plus Waivers x
	m	n	o	p	q	r	s	t	u	v	w	x
Administration			\$ 129,288	\$ 107,960	\$ -	\$ 107,960			\$ -	\$ 107,960	\$ 129,288	\$ 129,288
Instructional		\$ 10,184	\$ 740,999	\$ 770,987	\$ -	\$ 770,987			\$ 14,948	\$ 755,947	\$ 755,947	\$ 755,947
Noncertified	\$ 136,364		\$ 136,364	\$ 132,872	\$ -	\$ 132,872			\$ -	\$ 132,872	\$ 136,364	\$ 136,364
TOTAL:			\$1,006,650	\$ 1,011,819	\$ -	\$1,011,819	\$ 1,006,650	\$ 181,600	\$ 14,948			\$ 1,021,599

BENEFIT APPORTIONMENT

SALARY BASED APPORTIONMENT

Microsoft Excel - Salary Based Apportionment Demo

File Edit View Insert Format Tools Data Window Help Adobe PDF

H22 =

Required Data Elements for Calculating Salary Based Apportionment
Include only staff paid from the General Fund Moneys

5	District Number	999	District Enters
6	District Name	Sample School District	District Enters
7	District February Support Units	19.5	Units - from 1st Reporting Period Attendance and Enrollment Unit Worksheets
8	District Staff Index - Administration	1.95140	From "Index - Admin" worksheet (tabs at bottom of this worksheet) or district enters
9	District Staff Index - Instructional	1.43123	From "Index - Instr" worksheet (tabs at bottom of this worksheet) or district enters
10	Actual FTE - Administration	1.75000	From "Index - Admin" worksheet (tabs at bottom of this worksheet) or district enters
11	Actual FTE - Instructional	22.00000	From "Index - Instr" worksheet (tabs at bottom of this worksheet) or district enters
12	Actual FTE - Noncertified	9.60120	District Enters
13	Actual Total Salary - Administration	\$107,960	District Enters
14	Actual Total Salary - Instructional	\$770,987	District Enters
15	Actual Total Salary - Noncertified	\$132,872	District Enters
16	Minimum adj to \$27,500	\$10,184	From "\$27,500 max" worksheet (tabs at bottom of this worksheet) or district enters
17	Waivers - Instructional	\$14,948	From "Waiver Calculation" worksheet (tabs at bottom of this worksheet) or district enters

INSTRUCTIONS:

Blue Cells require data entry.

Red Cells contain formulas. You may elect to complete the appropriate worksheet or override by entering the data

Ready

start SBA Demo Microsoft Excel - ... Microsoft PowerP...

10:53 AM

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A5 =

Idaho Department of Education
Basic Education Data System

Salary Based Apportionment and Benefit Apportionment Computation For Budget Calculations 2005-2006

District **999 Sample School District**

Statewide Information:

Statewide Administrative Staff Index	1.86643
Statewide Administrative Staff Index Cap	1.86643 100.00%
Statewide Instructional Staff Index	1.59092
Statewide Instructional Staff Index Cap	1.59092 100.00%
PERSI, FICA, MEDICAID Rate	0.180400

District Information:

District Administrative Staff Index	
District Administrative Staff Index (adjusted for cap)	
District Instructional Staff Index	
District Instructional Staff Index (adjusted for cap)	
District February Support Units:	

	Staff Ratio	Calculated FTE	< 40 units then + 0.5	< 20 units then + 0.50	Adjusted Staff Allowance	Actual FTE	Staff Allowance	Index	Base	Average Salary
	a	(Units x a) b	c	d	(b + c + d) e	f	g	h	i	(h x i) j
Administration	0.0750	1.4625	0.50		1.9625	1.7500	1.9625	1.95140	\$ 33,760	\$ 65,879
Instructional	1.1000	21.4500	0.50	0.50	22.4500	22.0000	22.0000	1.43123	\$ 23,210	\$ 33,219
Noncertified	0.3750	7.3125				9.6012			\$ 18,648	
TOTAL:						33.3512				

State Allocation for steps less than \$27,500 (\$27,500 less (Base Salary \$23,210 times the index)) times FTE

Noncertified Preliminary Salary Based Apportionment (b x i) m	Salary Allocation for Beginning Instructional Staff FTE (Min \$27,500) n	Maximum Allowed Apportionment (l + m + n) o	Actual Total Salary p	Adjustment To Actual Salary q	Adjusted Actual Salary (p + q) r	Salary Based Apportionment Eligible for Benefits (smaller: o or r) s	Benefit Apportionment (s times 18.04%) t	Waivers u	Salary Based Apportionment Plus Waivers Smaller of (o or r) + u v	Maximum Salary Apportionment w

Data Elements Salary-Benefit Apportionment Index - Admin Index - Instr \$27,500 max Waiver Calculation

Ready CAPS NUM

start SBA Demo Microsoft Excel - ... Microsoft PowerP...

A33 = 8

	A	B	C	D	E	F	G	H	I	J	K	L	M
--	---	---	---	---	---	---	---	---	---	---	---	---	---

EXPERIENCE AND EDUCATION MULTIPLIER TABLE

ADMINISTRATIVE INDEX

	Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
33	8							
34	9							
35	10							
36	11							
37	12						0.75000	
38	13 or more							1.00000
39	TOTALS	-	-	-	-	-	0.75000	1.00000
40							TOTAL FTE	1.75000
40								Actual FTE

FACTORED FTE PLACEMENT

	Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
45	0	-	-	-	-	-	-	-
46	1	-	-	-	-	-	-	-
47	2	-	-	-	-	-	-	-
48	3	-	-	-	-	-	-	-
49	4	-	-	-	-	-	-	-
50	5	-	-	-	-	-	-	-
51	6	-	-	-	-	-	-	-
52	7	-	-	-	-	-	-	-
53	8	-	-	-	-	-	-	-
54	9	-	-	-	-	-	-	-
55	10	-	-	-	-	-	-	-
56	11	-	-	-	-	-	-	-
57	12	-	-	-	-	-	1.40235	-
58	13 or more	-	-	-	-	-	-	2.01260
59	TOTALS	-	-	-	-	-	1.40235	2.01260
60							FACTOR	3.41495
61							INDEX	1.95140
61								Administrative

Data Elements / Salary-Benefit Apportionment / **Index - Admin** / Index - Instr / \$27,500 max / Waiver Calculation /

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Arial 12 B I U

A36 = 11

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	EXPERIENCE AND EDUCATION MULTIPLIER TABLE												
2	INSTRUCTIONAL INDEX												
3					MA	MA+12	MA+24	MA+36					
4	Year	BA	BA+12	BA+24	BA+36	BA+48	BA+60	ES/DR					
36	11		1.00000										
37	12						0.25000						
38	13 or more	1.00000		1.00000	3.72000			0.75000					
39	TOTALS	2.78000	3.00000	3.00000	7.72000	1.00000	2.75000	1.75000					
40	TOTAL							22.00000	Actual FTE				
41	FACTORED FTE PLACEMENT												
42					MA	MA+12	MA+24	MA+36					
43	Year	BA	BA+12	BA+24	BA+36	BA+48	BA+60	ES/DR					
44													
45	0	1.00000	-	-	1.1680	-	0.60110	-					
46	1	-	1.07640	-	-	-	-	-					
47	2	0.30139	-	0.57935	-	-	-	-					
48	3	0.55840	-	-	-	-	-	1.39290					
49	4	-	-	-	1.2941	-	-	-					
50	5	-	-	-	-	-	1.44510	-					
51	6	-	-	2.01390	-	-	-	-					
52	7	-	-	-	-	1.49930	-	-					
53	8	-	1.39290	-	1.49930	-	-	-					
54	9	-	-	-	-	-	1.67430	-					
55	10	-	-	-	1.61380	-	-	-					
56	11	-	1.49930	-	-	-	-	-					
57	12	-	-	-	-	-	0.46745	-					
58	13 or more	1.39290	-	1.55550	6.00334	-	-	1.50945					
59	TOTALS	3.25269	3.96860	4.14875	11.52734	1.49930	4.18795	2.90235					
60	FACTOR							31.48698					
61	INDEX							1.43123	Instructional Index				
62													
63													
64													
65													

Data Elements / Salary-Benefit Apportionment / Index - Admin / **Index - Instr** / \$27,500 max / Waiver Calculation /

Ready

start SBA Demo Microsoft Excel - ... Microsoft PowerP...

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014 =

A B C D E F G H I J K L M N O
 1 **CALCULATING INSTRUCTIONAL SALARY ALLOCATION FOR BEGINNING TEACHERS**
 2 **Instructional 2005-2006**
 3 Base **\$23,210**
 4 **EXPERIENCE AND EDUCATION MULTIPLIER TABLE**
 5
 6 Year BA BA+12 BA+24 MA BA+36 MA+12 MA+48
 7 0 1.00000 - - 1.00000 -
 8 1 - 1.00000 - -
 9 2 0.28000 - 0.50000 -
 10 3 0.50000 - -
 11 4 - - -
 12
 13 Year BA BA+12 BA+24 MA BA+36 MA+12 MA+48
 14 0 \$4,290 \$3,420 \$2,517 \$1,579 \$607
 15 1 \$3,420 \$2,517 \$1,579 \$607
 16 2 \$2,517 \$1,579 \$607
 17 3 \$1,579 \$607
 18 4 \$607
 19
 20
 21 Year BA BA+12 BA+24 MA BA+36 MA+12 MA+48
 22 0 \$ 4,290 \$ - \$ - \$ 1,579 \$ -
 23 1 \$ - \$ 2,517 \$ - \$ - \$ -
 24 2 \$ 705 \$ - \$ 303 \$ - \$ -
 25 3 \$ 790 \$ - \$ - \$ - \$ -
 26 4 \$ - \$ - \$ - \$ - \$ -
 27
 28 Total \$ 10,184 SBA Column (a)
 29
 30
 31
 32
 33
 34
 35
 36

Enter FTE falling on these steps of the grid

Additional for those cells reimbursed less than \$27,500 and the base salary \$23,210

SBA column (a)

\$27,500 max

Waiver Calculation

Ready

start SBA Demo Microsoft Excel - ... Microsoft PowerP...

Salary Based Apportionment

- Units (Support Units)
- Indexes
- Actual FTE's
- Actual Salaries
- Adjustments
 - (seldom used)
- ~~Waivers~~ (No "Use it or Lose" it for Charters)



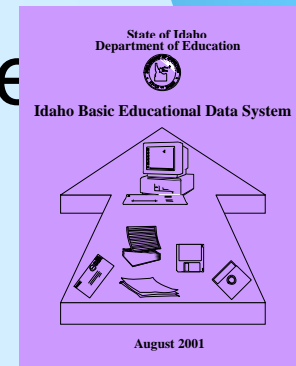
Reporting

Idaho Basic Education Data System (I.C. 33-1004D)

“For each employee of the school district, a report shall be made in a format prescribed by the state superintendent of public instruction,...”

See IBEDS Manual for additional assistance in placing certified staff/positions on the experience education multiplier table.

<http://www.sde.idaho.gov/finance>



Calculating Indexes-staffing

Place eligible staff on the Experience & Education Multiplier Table based on the following:

 Years completed

 Degree claimed

 Additional college transcript credits

- ✧ earned beyond the degree reported AND initial certification
- ✧ initial certification - issue date of the certificate
- ✧ reported in semester credit hours only
- ✧ do not report in-service credits in this section

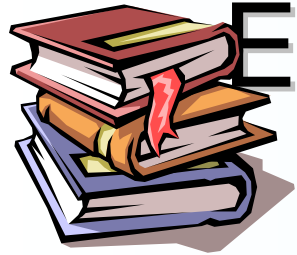
(I.C. 33-1004A)



Experience and Education Multiplier

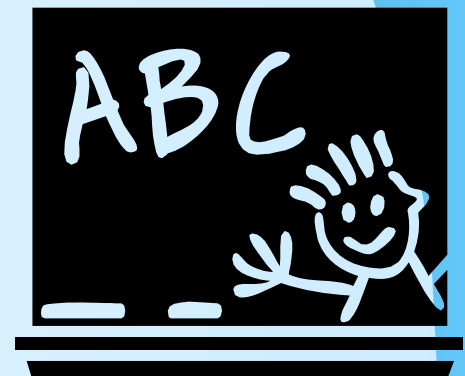
“Each instructional and administrative staff position shall be assigned an appropriate multiplier based on the following table:”

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
0	1.00000	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730
1	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410
2	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260
3	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290
4	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510
5	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930
6	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550
7	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380
8	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430
9	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430	1.73710
10	1.39290	1.49930	1.55550	1.61380	1.67430	1.73710	1.80220
11	1.39290	1.49930	1.55550	1.61380	1.73710	1.80220	1.86980
12	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	1.93990
13 or more	1.39290	1.49930	1.55550	1.61380	1.73710	1.86980	2.01260

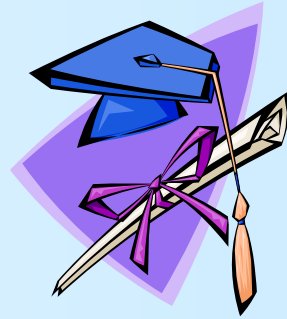


Experience Factor

*“In determining the **experience factor**, the actual years of teaching or administrative service in an accredited public school or in an accredited private or parochial school shall be credited.”*



Education Factor



*“In determining the **education factor**, only credits earned **after** initial certification, based upon a transcript on file with the teacher certification office of the state department of education, earned at an institution of higher education accredited by the state board of education or a regional accrediting association, shall be allowed. . .*

Education and Experience Index

The education and experience index is the average of all qualifying employees, instructional and administrative respectively. It is determined by totaling the index value for all qualifying employees and dividing by the number of full-time equivalents (FTE's). *See Idaho Code Sections 33-1004D and 33-1004E.*

EXPERIENCE AND EDUCATION MULTIPLIER TABLE

ADMINISTRATIVE INDEX

QUALIFYING FTE PLACEMENT

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
0							
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12						0.75000	
13 or more							1.00000
TOTALS	-	-	-	-	-	0.75000	1.00000
TOTAL FTE						1.75000	Actual FTE

Principal
MA + 23,
completed 12 yrs
Teaching 1 periods
out of 4 = .75 FTE

Supt MA + 49,
20 years

EXPERIENCE AND EDUCATION MULTIPLIER TABLE

ADMINISTRATIVE INDEX

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
11							
12						1.86980	
13 or more							2.01260

QUALIFYING FTE PLACEMENT							
Year	BA	BA+12	BA+24	MA BA+36	MA BA+48	MA+24 BA+60	MA+36 ES/DR
11							
12						0.75000	
13 or more							1.00000
TOTALS	-	-	-	-	-	0.75000	1.00000
						TOTAL FTE	1.75000
							Actual FTE

FACTORED FTE PLACEMENT							
Year	BA	BA+12	BA+24	MA BA+36	MA BA+48	MA+24 BA+60	MA+36 ES/DR
11	-	-	-	-	-	-	-
12	-	-	-	-	-	1.40235	-
13 or more	-	-	-	-	-	-	2.01260
TOTALS	-	-	-	-	-	1.40235	2.01260
						FACTOR	3.41495
						INDEX	1.95140
							Administrative Index

$$3.41495 / 1.75 = 1.95140$$

Factor divided by Actual FTE = Index

Instructional Index

EXPERIENCE AND EDUCATION MULTIPLIER TABLE
INSTRUCTIONAL INDEX

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
0	1.00000	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730
1	1.03750	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410
2	1.07640	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260
3	1.11680	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290
4	1.15870	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510
5	1.20220	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930
6	1.24730	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550
7	1.29410	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380
8	1.34260	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430
9	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430	1.73580
10	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430	1.73580
11	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430	1.73580
12	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430	1.73580
13 or more	1.39290	1.44510	1.49930	1.55550	1.61380	1.67430	1.73580

EXPERIENCE AND EDUCATION MULTIPLIER TABLE
INSTRUCTIONAL INDEX
QUALIFYING FTE PLACEMENT

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
0	1.00000			1.00000		0.50000	
1		1.00000					
2	0.28000		0.50000				
3	0.50000						1.00000
4				1.00000			
5						1.00000	
6			1.50000				
7					1.00000		
8		1.00000		1.00000			
9						1.00000	
10							0.25000
11							0.75000
12							1.75000
13 or more							2.00000
TOTAL							22.00000

FACTORED FTE PLACEMENT

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
0	1.00000	-	-	-	0.60110	-	-
1	-	1.07640	-	-	-	-	-
2	0.30139	-	0.57935	-	-	-	-
3	0.55840	-	-	-	-	-	1.39290
4	-	-	-	1.29410	-	-	-
5	-	-	-	-	1.44510	-	-
6	-	-	2.01390	-	-	-	-
7	-	-	-	-	1.49930	-	-
8	-	1.39290	-	1.49930	-	1.67430	-
9	-	-	-	-	-	-	-
10	-	-	-	1.61380	-	-	-
11	-	1.49930	-	-	-	-	-
12	-	-	-	-	-	0.46745	-
13 or more	1.39290	-	1.55550	6.00334	-	-	1.50945
TOTALS	3.25269	3.96860	4.14875	11.52734	1.49930	4.18795	2.90235
FACTOR							31.48698
INDEX							1.43123

$$31.48698 / 22.00 = 1.43123$$

Factor divided
by Actual FTE
= Index

Instructional
Index

Base Salaries FY 2004-2005

- Administration - \$33,760
- Instructional - \$23,210
- Noncertified - \$18,648



Index Caps

1. Instructional –

- ✓ If the 2005-2006 *statewide* index exceeds this year's *statewide* index of **1.59092**,
- ✓ **All** districts and charters will take a proportionate “hit”

2. Administrative –

- ✓ If the 2005-2006 *statewide* index exceeds this year's *statewide* index of **1.86643**,
- ✓ **All** districts and charters will take a proportionate “hit”

Staff Ratio

Administrative - .075

Instructional - 1.1

Non-certified - .375

Calculated FTE

column (b)

✓ Staff Ratio times Support Units

➤ Administrative

$$19.5 \times .075 = 1.4625 \text{ FTE}$$

➤ Instructional

$$19.5 \times 1.1 = 21.45 \text{ FTE}$$

➤ Noncertified

$$➤ 19.5 \times .375 = 7.3125 \text{ FTE}$$

Qualifying Staff and Salary

- Qualifying staff

Include only those paid from General M & O

- Salary

Base plus extra pay

Example – Staff Allowance (g)

- ✓ Administrative column (e)

Adjusted Staff Allowance = **1.9625** FTE

Actual FTE = 1.75000 FTE

- ✓ Instructional

Adjusted Staff Allowance = **21.4500** FTE

Actual FTE = 22.000 FTE

(“no use it on lose it” – charters are paid the on the staff allowance)

Example – Average Salaries column (j)

✓ District Index times Base Salary (set in Idaho Code)

✓ Administrative

$$1.95140 \times \$33,760 = \$65,879$$

✓ Instructional

$$1.43123 \times \$23,210 = \$33,219$$

Example – Preliminary Salary Based Apportionment columns (l) & (m)

✓ Staff Allowance times Average Salary

✓ Administrative

$$1.9625 \text{ FTE} \times \$65,879 = \$129,288$$

✓ Instructional

$$21.450 \text{ FTE} \times \$33,219 = \$712,547$$

✓ Noncertified

$$7.3125 \text{ FTE} \times \$18,648 = \$136,364$$

Maximum Salary Apportionment = (col. o)

****Staff Allowance times Index times Base Salary***

Example:

Administration = 1.9625 FTE x 1.95140 x \$33,760 = **\$129,288**

Instructional = 21.4500 FTE x 1.43123 x \$23,210 = \$712,547 + **\$10,184**
\$722,741

(Preliminary SBA + beginning teachers grid to equal \$27,500 minimum)

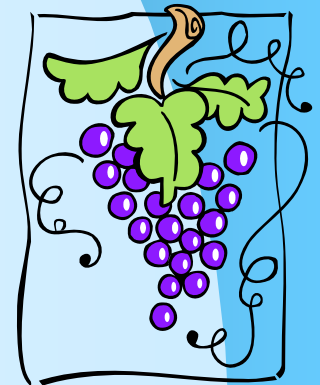
Noncertified = 9.6012 Allowable FTE x \$18,648 = **\$136,364**

Myth

“steps” and “lanes”

Start at \$27,500

2004-2005



FACT

- ✓ Base Salary for Instructional remains at **\$23,210**
- ✓ Any “cell” on the matrix less than \$27,500 will be reimbursed at \$27,500 by the state
- ✓ Caution – Watch your instructional staff paid out of other funds

(Idaho Code says no full-time certificated staff will be paid less than \$27,500)

Base (\$23,210) times Index

Year	QUALIFYING FTE PLACEMENT					
	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60
0	\$23,210	\$24,080	\$24,983	\$25,921	\$26,893	\$27,903
1	\$24,080	\$24,983	\$25,921	\$26,893	\$27,903	\$28,950
2	\$24,983	\$25,921	\$26,893	\$27,903	\$28,950	\$30,036
3	\$25,921	\$26,893	\$27,903	\$28,950	\$30,036	\$31,162
4	\$26,893	\$27,903	\$28,950	\$30,036	\$31,162	\$32,329
5	\$27,903	\$28,950	\$30,036	\$31,162	\$32,329	\$33,541
6	\$28,950	\$30,036	\$31,162	\$32,329	\$33,541	\$34,799
7	\$30,036	\$31,162	\$32,329	\$33,541	\$34,799	\$36,103
8	\$31,162	\$32,329	\$33,541	\$34,799	\$36,103	\$37,456
9	\$32,329	\$33,541	\$34,799	\$36,103	\$37,456	\$38,861
10	\$32,329	\$34,799	\$36,103	\$37,456	\$38,861	\$40,318
11	\$32,329	\$34,799	\$36,103	\$37,456	\$40,318	\$41,829
12	\$32,329	\$34,799	\$36,103	\$37,456	\$40,318	\$43,398
13	\$32,329	\$34,799	\$36,103	\$37,456	\$40,318	\$43,398

STATE OF IDAHO REIMBURSEMENT TABLE
Instructional 2005-2006
FOR DISCUSSION PURPOSES ONLY

Base \$23,210

2005-2006

QUALIFYING FTE PLACEMENT

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60
0	\$27,500	\$27,500	\$27,500	\$27,500	\$27,500	\$27,903
1	\$27,500	\$27,500	\$27,500	\$27,500	\$27,903	\$28,950
2	\$27,500	\$27,500	\$27,500	\$27,903	\$28,950	\$30,036
3	\$27,500	\$27,500	\$27,903	\$28,950	\$30,036	\$31,162
4	\$27,500	\$27,903	\$28,950	\$30,036	\$31,162	\$32,329
5	\$27,903	\$28,950	\$30,036	\$31,162	\$32,329	\$33,541
6	\$28,950	\$30,036	\$31,162	\$32,329	\$33,541	\$34,799
7	\$30,036	\$31,162	\$32,329	\$33,541	\$34,799	\$36,103
8	\$31,162	\$32,329	\$33,541	\$34,799	\$36,103	\$37,456
9	\$32,329	\$33,541	\$34,799	\$36,103	\$37,456	\$38,861
10	\$32,329	\$34,799	\$36,103	\$37,456	\$38,861	\$40,318
11	\$32,329	\$34,799	\$36,103	\$37,456	\$40,318	\$41,829
12	\$32,329	\$34,799	\$36,103	\$37,456	\$40,318	\$43,398
13	\$32,329	\$34,799	\$36,103	\$37,456	\$40,318	\$43,398

\$27,500 less

Base Salary \$23,210 times Index

**CALCULATING INSTRUCTIONAL SALARY ALLOCATION FOR
BEGINNING TEACHERS
Instructional 2005-2006**

D-4

Base \$23,210

EXPERIENCE AND EDUCATION MULTIPLIER TABLE

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48
0	\$4,290	\$3,420	\$2,517	\$1,579	\$607
1	\$3,420	\$2,517	\$1,579	\$607	
2	\$2,517	\$1,579	\$607		
3	\$1,579	\$607			
4	\$607				

**Difference between
\$27,500 less Base Salary
times index**

Calculating Salary Allocation for Beginning Instructional Staff FTE

Column n

CALCULATING INSTRUCTIONAL SALARY ALLOCATION FOR BEGINNING TEACHERS

Instructional 2005-2006

Base **\$23,210**

EXPERIENCE AND EDUCATION MULTIPLIER TABLE

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48
0	1.00000	-	-	1.00000	-
1	-	1.00000	-	-	-
2	0.28000	-	0.50000	-	-
3	0.50000	-	-	-	-
4	-	-	-	-	-

Enter FTE falling on these steps of the grid

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48
0	\$4,290	\$3,420	\$2,517	\$1,579	\$607
1	\$3,420	\$2,517	\$1,579	\$607	-
2	\$2,517	\$1,579	\$607	-	-
3	\$1,579	\$607	-	-	-
4	\$607	-	-	-	-

Additional for those cells reimbursed less than \$27,500 and the base salary \$23,210

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48
0	\$ 4,290	\$ -	\$ -	\$ 1,579	\$ -
1	\$ -	\$ 2,517	\$ -	\$ -	-
2	\$ 705	\$ -	\$ 303	-	-
3	\$ 790	\$ -	-	-	-
4	\$ -	-	-	-	-

SBA column (n)

Total **\$ 10,184** SBA Column (n)

Example – Adjustments to Actual Salaries

- Requires a Special Circumstance Letter
- Signed by Charter Administrator
- Adjustment (if any) made by the Department of Education

Example – Salary Used to Calculate Benefits column (s)

- ✓ **Aggregate** – All categories combined
- ✓ Smaller of

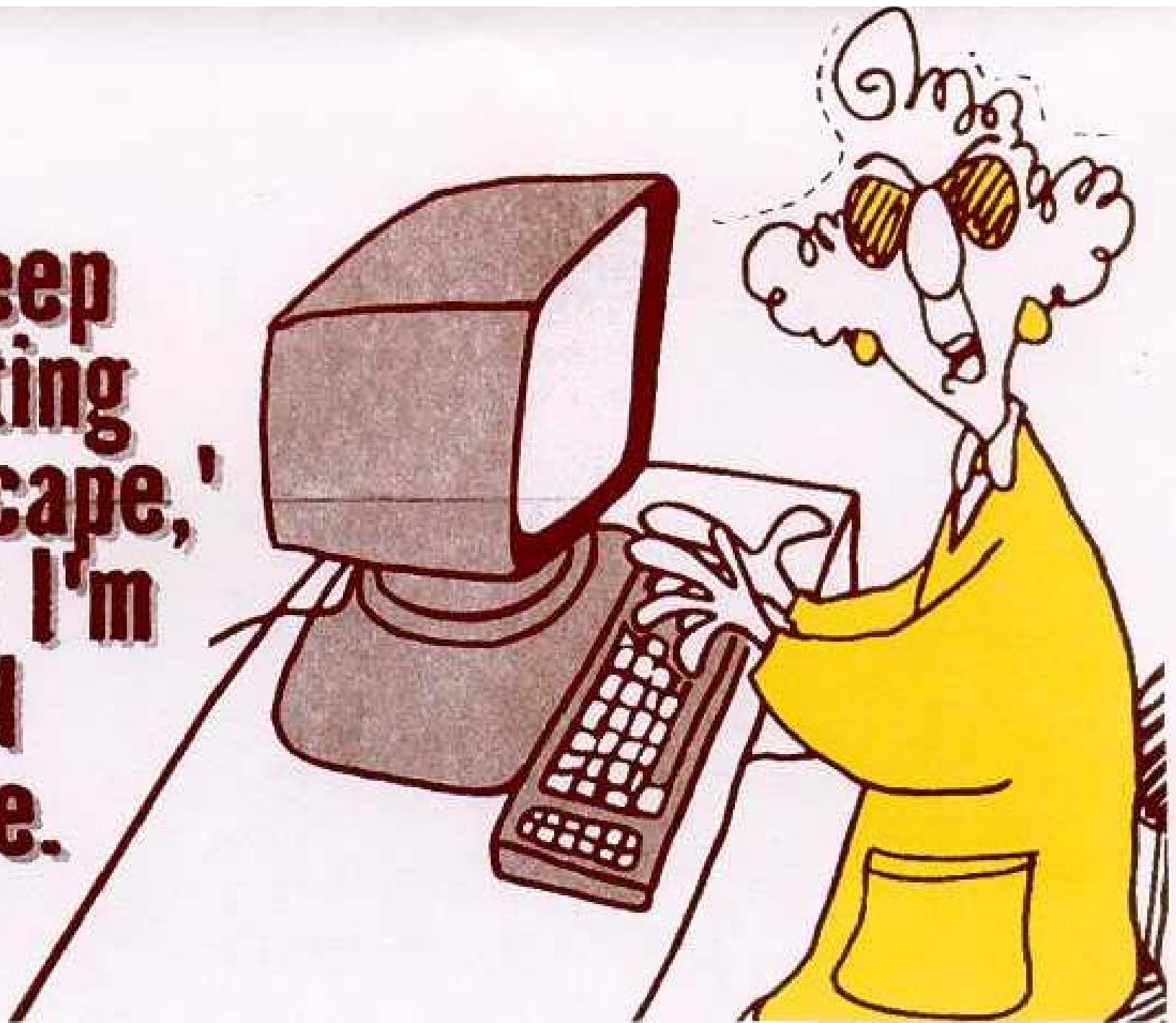
Maximum Allowable Apportionment – col. (o)

OR

Adjusted Actual Salaries – col. (r)

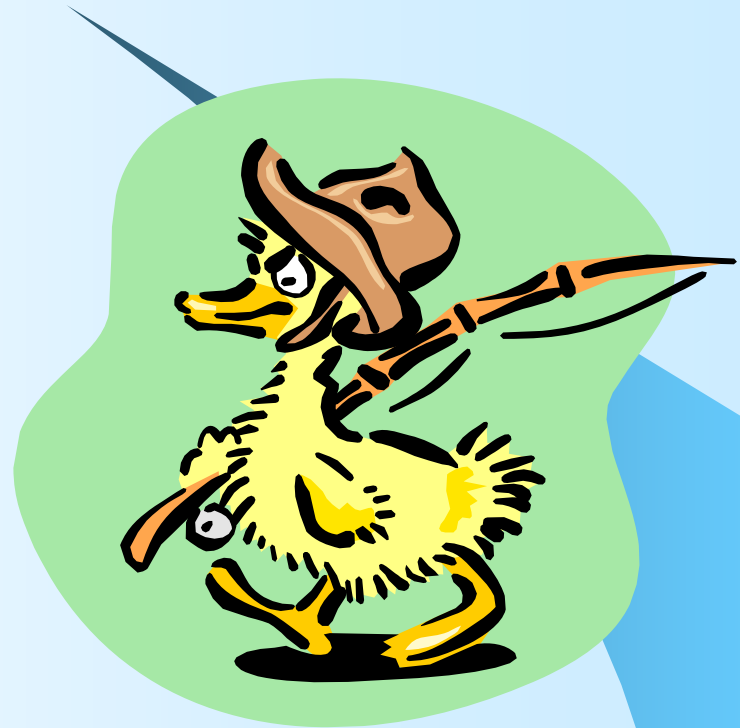
- Column (o) = \$1,006,650
- Column (r) = \$1,011,819
- Smaller of (o) or (r) = **\$1,006,650**
- \$1,006,650 times 18.04% = **\$181,600**
- **“Use it or lose it” applies to benefits for charters**

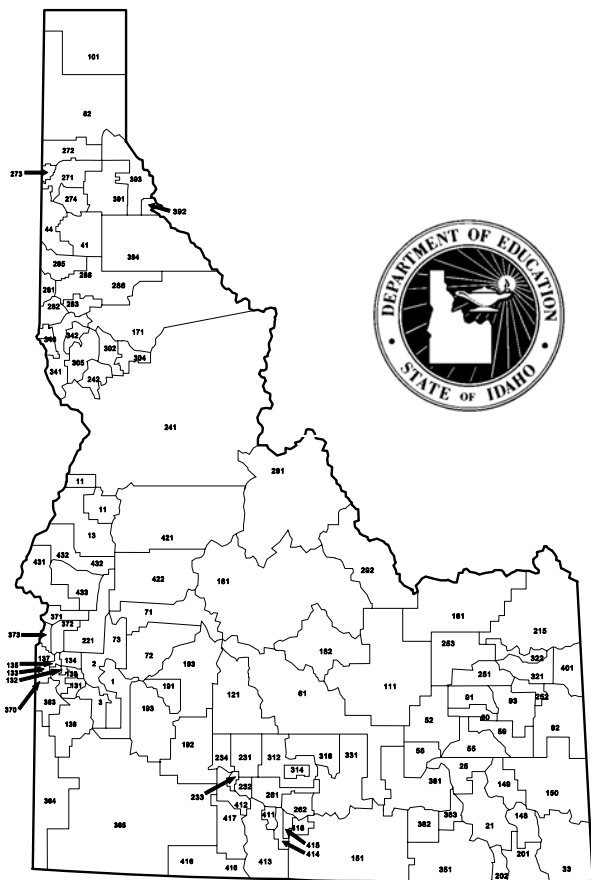
**I keep
hitting
'escape,'
but I'm
still
here.**



Thus -

- If it looks like a duck
- Walks like a duck
- Quacks like a duck
- **You'd better call it a duck**





SCHOOL DISTRICT BUDGET

2005- 2006

Name of School District

School District Number

County

MARILYN HOWARD, Ed.D
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

DEPARTMENT OF EDUCATION

P.O. BOX 83720
BOISE, IDAHO 83720-0027

Timeline Relating To Budgets

- **By April 30th** – Notify County Clerk(s) of public hearing time and date
- **Notice and Publication**
 - 10 to 14 days prior to hearing / meeting
- **No later than 28 days prior to the annual meeting –**
 - Must **Prepare a Budget**
 - Must have a **Public Hearing**
- **At the public hearing, or at special meeting no later than 14 days after**
 - Must **Adopt Budget**
- **Annual Meeting** – regular July meeting
- **Submit signed copy to State**
 - Signed by Superintendent/Charter Administrator **and** Chairperson of the Board of Trustees
 - Due no later than 21 days after budget is adopted

Questions???



● Give us a call

- Tim Hill - 332-6840 (Brenda)
- Greg Berg – 332-6842 (Carol)
- Julie Oberle – 332-6842 (Carol)
- Myrna Holgate – 332-6845 (Larae)



Do one brave thing today... then run ...(real fast)